



RICK SNYDER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ANDY DILLON
STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

***Lansing Center, Meeting Room 201
333 East Michigan Avenue
Lansing, Michigan***

***Tuesday, May 29, 2012
9:00 a.m.***

***PRESENT: Douglas B. Roberts, Chair STC
Robert H. Naftaly, Member STC
Barry S. Simon, Member STC***

***Kelli Sobel, Executive Secretary
LaNiece Densteadt, Recording Secretary***

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the minutes of May 14, 2012. (Item 1 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved that the valuations enumerated by Ms. Parr and recommended by the Assessment and Certification Division be received and approved as the 2012 Final Equalized Valuations for each separately equalized classification of property in each of the 83 Michigan counties. The recommended Final 2012 total state equalized valuations for each class are as follows: (Item 2 on agenda)

Agricultural	\$ 17,885,233,190
Commercial	\$ 52,089,666,855
Industrial	\$ 16,805,094,332
Residential	\$ 232,924,710,558
Timber-Cutover	\$ 278,851,774
Developmental	\$ 254,438,968
Total Real Property	\$ 320,237,995,677
Total Personal Property	\$ 29,068,364,543
Total Real and Personal	\$ 349,306,360,220

It was moved by Naftaly, supported by Simon, and unanimously approved to delay the start of the next MCAO program until late summer or early fall of 2013 in order to update program materials and complete a program evaluation. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to change the prerequisite classes for the Michigan Advance Assessing Officer (3) Program to require Statistics as a 30 hour class. Statistics will no longer be required as a prerequisite for the Michigan Master Assessing Officer (4) Program. (Item 3 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to change the prerequisite classes for the Michigan Master Assessing Officer (4) Program to remove the statistics requirement and to include a requirement that candidates complete the online class, Writing for the MMAO Candidate, prior to final program application. (Item 3 on agenda)

Micheal Lohmeier, representing American Society of Appraisers, appeared before the Commission to announce that ASA is now recognizing the Michigan State Tax Commission's Michigan Advanced Assessing Officer Program and Michigan Master Assessing Officer Program as meeting the requirements for an assessor to become ASA certified. (Add on to the agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to recognize the accomplishments of staff and especially Kelli Sobel and Nancy Armstrong, who are the forefront of all of this, and thank them for their efforts they put in on behalf of the taxpayers of the State of Michigan and the Commission. Commissioner Naftaly also stated that this is the one thing that is probably the best thing the Commission has done in a number of years to enhance the quality of the whole assessment process. (Add on to the agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt staff recommendation to classify the Gordon Food Service real property parcels of 41-17-25-403-054 and 41-17-25-300-048 as Commercial Real. The Commission also adopted the formal position that after manufacturing, the storage and distribution of goods are commercial activities. The Commission also approved staff recommendation to classify the parcel of 41-50-93-543-000 as Commercial Personal based upon the fact that classification of the personal property must follow the classification of the real property. (Item 4 on agenda)

The Commission received the proposal for a decision issued by Michigan Administrative Hearing Systems Administrative Law Judge Van Steel. Judge Van Steel determined that Ms. Philpot had engaged in malfeasance and misfeasance of duties imposed by the law and advised that the State Tax Commission would be supported in taking the proposed action of a two-year suspension of Ms. Philpot's certification or other disciplinary action as the Commission deemed necessary. It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to revoke Kristine Philpot's certification for a period of two years and to require that in order to become recertified, Ms. Philpot will have to apply to and successfully complete the STC Assessor Training Program. (Item 5 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to return jurisdiction of the 2010 assessment roll for Coloma Township, Berrien County. (Item 6 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the official order to certify the 2008 assessment roll for New Buffalo Township, Berrien County. (Item 7 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved the revision of Bulletin 10 of 2011 – 2012 Property Tax and Collections Calendar to reflect recent statutory changes regarding Principal Residence Exemptions. (Item 8 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Exemptions Agenda. ([See attached link for file identification](#)) (Item 9 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 10 on agenda)

These certifications will expire on **May 1, 2015**.

New Certifications:

Alcona County

Mitchell Township

Genesee County

City of Fenton

Huron County

Caseville Township

Menominee County

City of Menominee

Cedarville Township

Menominee Township

Recertification's

Alcona County

Greenbush Township

Allegan County

City of Holland

Berrien County

City of New Buffalo

City of Niles

City of St. Joseph

Baroda Township

Benton Charter Township

City of Benton Harbor

Berrien Township

Buchanan Township

Chikaming Township

Coloma Charter Township

Hagar Township

Lake Charter Township

Lincoln Charter Township
New Buffalo Township
Niles Charter Township
Royalton Township
Sodus Township
St. Joseph Charter Township
Three Oaks Township

Jackson County

Village of Parma

Ottawa County

City of Coopersville
City of Grand Haven
City of Holland
City of Hudsonville
City of Zeeland
Georgetown Charter Township
Grand Haven Charter Township
Blendon Township
Olive Township
Spring Lake Township
Tallmadge Township
Wright Township

Sanilac County

City of Croswell
City of Marlette
City of Sandusky
Village of Carsonville
Village of Deckerville
Village of Forestville
Village of Lexington
Argyle Township
Buel Township
Custer Township
Delaware Township
Elmer Township
Evergreen Township
Flynn Township
Fremont Township
Lamotte Township
Lexington Township
Maple Valley Township
Marion Township
Marlette Township
Minden Township
Moore Township
Speaker Township
Worth Township

It was moved by Naftaly, supported by Simon, and unanimously approved to adopt the MCL 211.154 **Concurrences**. ([See attached link for file identification](#).) (Item 11 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to hold the MCL 211.154 **Special Items Agenda** until August 28, 2012 to allow the property owners to submit the information needed to the State Tax Commission. ([See attached link for file identification](#)) (Item 12 on agenda)

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2012**. (Item 13 on agenda)

City of Traverse City, Grand Traverse County

154-11-2064 A GIRL'S THING PAINTING CO.; 28-51-900-900-06; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,780 TV from \$ 0 to \$ 1,780

2010 AV from \$ 0 to \$ 1,780 TV from \$ 0 to \$ 1,780

2011 AV from \$ 0 to \$ 1,780 TV from \$ 0 to \$ 1,780

It was moved by Naftaly, supported by Simon, and unanimously approved to **postpone** the following MCL 211.154 petitions until **August 28, 2012**. (Item 13 on agenda)

Acme Township, Grand Traverse County

154-11-2001 KEEN TECHNICAL SOLUTIONS LLC; 28-01-900-441-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 15,150 TV from \$ 0 to \$ 15,150

City of Traverse City, Grand Traverse County

154-11-2087 GREAT LAKES COUNSELING; 28-51-900-900-02; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,200 TV from \$ 0 to \$ 2,200

2010 AV from \$ 0 to \$ 2,200 TV from \$ 0 to \$ 2,200

2011 AV from \$ 0 to \$ 2,200 TV from \$ 0 to \$ 2,200

154-11-2093 ID STUDIO INC.; 28-51-900-654-69; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 7,270 TV from \$ 0 to \$ 7,270

154-11-2097 KRAMER & ASSOCIATES REAL ESTATE; 28-51-900-900-32; Personal Property

2009 AV from \$ 0 to \$ 2,640 TV from \$ 0 to \$ 2,640

2010 AV from \$ 0 to \$ 2,640 TV from \$ 0 to \$ 2,640

2011 AV from \$ 0 to \$ 2,640 TV from \$ 0 to \$ 2,640

City of Traverse City, Grand Traverse County

154-11-2107 PREMIERE LAND SERVICES LLC; 28-51-900-900-41; Personal Property

2009 AV from \$ 0 to \$ 3,030 TV from \$ 0 to \$ 3,030
2010 AV from \$ 0 to \$ 3,030 TV from \$ 0 to \$ 3,030
2011 AV from \$ 0 to \$ 3,030 TV from \$ 0 to \$ 3,030

154-11-2108 PREMIERE LAND SERVICES LLC; 28-51-900-900-42; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 15,520 TV from \$ 0 to \$ 15,520
2010 AV from \$ 0 to \$ 15,520 TV from \$ 0 to \$ 15,520
2011 AV from \$ 0 to \$ 15,520 TV from \$ 0 to \$ 15,520

154-11-2115 STUDIO JOSEF'S INC.; 28-51-900-116-03; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 1,260 TV from \$ 0 to \$ 1,260
2011 AV from \$ 3,000 to \$ 3,000 TV from \$ 3,000 to \$ 3,000

154-11-2122 VEIN CENTER PC; 28-51-900-900-04; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 40,100 TV from \$ 0 to \$ 40,100
2010 AV from \$ 0 to \$ 40,100 TV from \$ 0 to \$ 40,100
2011 AV from \$ 0 to \$ 40,100 TV from \$ 0 to \$ 40,100

154-11-2125 VILLAGE PILATES; 28-51-900-900-54; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 3,200 TV from \$ 0 to \$ 3,200
2011 AV from \$ 0 to \$ 3,200 TV from \$ 0 to \$ 3,200

Garfield Township, Grand Traverse County

154-11-2021 KEYSTONE PERENNIALS; 28-05-900-397-17; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 12,810 TV from \$ 0 to \$ 12,810
2010 AV from \$ 0 to \$ 12,810 TV from \$ 0 to \$ 12,810
2011 AV from \$ 0 to \$ 12,810 TV from \$ 0 to \$ 12,810

154-11-2033 REMEDIATION TECHNOLOGIES INC.; 28-05-900-397-34; Personal Property

2009 AV from \$ 0 to \$ 30,750 TV from \$ 0 to \$ 30,750
2010 AV from \$ 0 to \$ 30,750 TV from \$ 0 to \$ 30,750
2011 AV from \$ 0 to \$ 30,750 TV from \$ 0 to \$ 30,750

154-11-2044 VILLAGE GLEN; 28-05-900-397-45; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 23,800 TV from \$ 0 to \$ 23,800
2010 AV from \$ 0 to \$ 23,800 TV from \$ 0 to \$ 23,800
2011 AV from \$ 0 to \$ 23,800 TV from \$ 0 to \$ 23,800

Peninsula Township, Grand Traverse County

154-11-2063 LAND COMPANY OF MICHIGAN; 28-11-900-115-00; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 43,040 TV from \$ 0 to \$ 43,040
2010 AV from \$ 0 to \$ 42,800 TV from \$ 0 to \$ 42,800
2011 AV from \$ 0 to \$ 42,710 TV from \$ 0 to \$ 42,710

It was moved by Naftaly, supported by Simon, and unanimously approved to **amend** the following MCL 211.154 petitions. (Item 13 on agenda)

City of Traverse City, Grand Traverse County

154-11-2065 AFFINITY TECHNOLOGY GROUP; 28-51-900-900-05; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 820 TV from \$ 0 to \$ 820
2010 AV from \$ 0 to \$ 1,060 TV from \$ 0 to \$ 1,060
2011 AV from \$ 0 to \$ 1,350 TV from \$ 0 to \$ 1,350

154-11-2069 BECKETT & RAEDER INC.; 28-51-900-758-36; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,170 TV from \$ 0 to \$ 2,170

154-11-2074 COMPREHENSIVE INVESTOR SERVICES INC.; 28-51-900-209-27; PERSONAL PROPERTY

****This also had a corrected parcel number.**

2011 AV from \$ 2,000 to \$ 5,360 TV from \$ 2,000 to \$ 5,360

154-11-2128 WELL-SPRING PSYCHIATRY PC; 28-51-900-900-57; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,590 TV from \$ 0 to \$ 1,590
2010 AV from \$ 0 to \$ 1,740 TV from \$ 0 to \$ 1,740
2011 AV from \$ 0 to \$ 880 TV from \$ 0 to \$ 880

Garfield Township, Grand Traverse County

154-11-2027 MICHAEL FITZHUGH ARCHITECT PLC; 28-05-900-397-56; Personal Property

2009 AV from \$ 0 to \$ 1,010 TV from \$ 0 to \$ 1,010
2010 AV from \$ 0 to \$ 2,010 TV from \$ 0 to \$ 2,010
2011 AV from \$ 0 to \$ 4,710 TV from \$ 0 to \$ 4,710

It was moved by Naftaly, supported by Simon, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions. (Item 13 on agenda)

City of Traverse City, Grand Traverse County

154-11-2069 BECKETT & RAEDER INC.; 28-51-900-758-36; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 12,060 TV from \$ 0 to \$ 12,060

2011 AV from \$ 0 to \$ 12,060 TV from \$ 0 to \$ 12,060

154-11-2072 CLICK TO TRAVEL; 28-51-900-900-11; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 5,250 TV from \$ 0 to \$ 5,250

154-11-2078 DISTINCTIVE LANDSCAPING; 28-51-900-900-16; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 3,520 TV from \$ 0 to \$ 3,520

154-11-2089 HASTINGS STREET PROPERTY LLC; 28-51-900-900-25; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120

2010 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120

2011 AV from \$ 0 to \$ 2,120 TV from \$ 0 to \$ 2,120

154-11-2090 BERNADETTE STEWART-HERBALIFE DISTRIBUTOR; 28-51-900-900-26;
PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,320 TV from \$ 0 to \$ 1,320

2010 AV from \$ 0 to \$ 1,320 TV from \$ 0 to \$ 1,320

2011 AV from \$ 0 to \$ 1,320 TV from \$ 0 to \$ 1,320

154-11-2095 KEY MARKETING SOLUTIONS INC.; 28-51-900-900-30; PERSONAL PROPERTY

2011 AV from \$ 0 to \$ 11,300 TV from \$ 0 to \$ 11,300

154-11-2098 LEARNING JOURNEY LIFE COACHING; 28-51-900-731-29; Personal Property

2011 AV from \$ 0 to \$ 2,000 TV from \$ 0 to \$ 2,000

154-11-2099 LEELANAU COMMUNICATIONS INC.; 28-51-900-801-02; Personal Property

2010 AV from \$ 0 to \$ 7,030 TV from \$ 0 to \$ 7,030

2011 AV from \$ 3,000 to \$ 7,030 TV from \$ 3,000 to \$ 7,030

154-11-2105 PINNACLE FINANCIAL CORP.; 28-51-900-900-40; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,050 TV from \$ 0 to \$ 2,050

2010 AV from \$ 0 to \$ 2,050 TV from \$ 0 to \$ 2,050

2011 AV from \$ 0 to \$ 2,050 TV from \$ 0 to \$ 2,050

154-11-2113 SOFTWARE FOR TODAY; 28-51-900-900-45; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,590 TV from \$ 0 to \$ 1,590

2010 AV from \$ 0 to \$ 1,590 TV from \$ 0 to \$ 1,590

2011 AV from \$ 0 to \$ 1,590 TV from \$ 0 to \$ 1,590

City of Traverse City, Grand Traverse County

154-11-2124 VERTICAL ENTERPRISE EQUIPMENT; 28-51-900-900-53; Personal Property

2009 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

2010 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

2011 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

East Bay Township, Grand Traverse County

154-11-1508 FIREFLY FABRICS LLC; 28-03-900-006-06; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

2010 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

2011 AV from \$ 0 to \$ 1,730 TV from \$ 0 to \$ 1,730

Garfield Township, Grand Traverse County

154-11-2027 MICHAEL FITZHUGH ARCHITECT PLC; 28-05-900-397-56; Personal Property

2011 AV from \$ 0 to \$ 4,710 TV from \$ 0 to \$ 4,710

154-11-2030 NORTHERN IMPRINTS; 28-05-900-397-04; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 13,880 TV from \$ 0 to \$ 13,880

2010 AV from \$ 0 to \$ 13,880 TV from \$ 0 to \$ 13,880

2011 AV from \$ 0 to \$ 13,880 TV from \$ 0 to \$ 13,880

154-11-2031 PATTY FARNHILL; 28-05-900-397-55; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,800 TV from \$ 0 to \$ 2,800

2010 AV from \$ 0 to \$ 2,800 TV from \$ 0 to \$ 2,800

2011 AV from \$ 0 to \$ 2,800 TV from \$ 0 to \$ 2,800

154-11-2041 TRAVERSE CITY MINI STORAGE; 28-05-900-397-05; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900

2010 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900

2011 AV from \$ 0 to \$ 2,900 TV from \$ 0 to \$ 2,900

154-11-2042 TURF CREATIONS LLC; 28-05-900-395-48; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,530 TV from \$ 0 to \$ 3,530

2010 AV from \$ 0 to \$ 3,530 TV from \$ 0 to \$ 3,530

2011 AV from \$ 0 to \$ 3,530 TV from \$ 0 to \$ 3,530

Long Lake Township, Grand Traverse County

154-11-2052 AQUALUCID CONSULTANTS INC.; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 1,410 TV from \$ 0 to \$ 1,410

2010 AV from \$ 0 to \$ 1,410 TV from \$ 0 to \$ 1,410

2011 AV from \$ 0 to \$ 1,410 TV from \$ 0 to \$ 1,410

It was moved by Naftaly, supported by Simon, and unanimously approved the following MCL 211.154 petitions as **concurrences**, initially noticed as non-concurrences. (Item 13 on agenda)

City of Traverse City, Grand Traverse County

154-11-2109 RED LETTER DESIGN; 28-51-900-900-43; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 3,470 TV from \$ 0 to \$ 3,470

2010 AV from \$ 0 to \$ 3,470 TV from \$ 0 to \$ 3,470

2011 AV from \$ 0 to \$ 3,470 TV from \$ 0 to \$ 3,470

154-11-2117 TOP COMICS; 28-51-900-689-49; PERSONAL PROPERTY

2010 AV from \$ 0 to \$ 1,180 TV from \$ 0 to \$ 1,180

154-11-2127 WAARA TECHNOLOGIES LLC; 28-51-900-900-56; PERSONAL PROPERTY

2009 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

2010 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

2011 AV from \$ 0 to \$ 9,800 TV from \$ 0 to \$ 9,800

Garfield Township, Grand Traverse County

154-11-2014 CROWN EQUIPMENT CORPORATION; 28-05-900-397-53; Personal Property

2009 AV from \$ 0 to \$ 5,140 TV from \$ 0 to \$ 5,140

2010 AV from \$ 0 to \$ 3,970 TV from \$ 0 to \$ 3,970

2011 AV from \$ 0 to \$ 3,990 TV from \$ 0 to \$ 3,990

City of Madison Heights, Oakland County

154-11-1956 METRO PCS; 44-99-10-005-719; PERSONAL PROPERTY

2011 AV from \$ 7,370 to \$ 11,620 TV from \$ 7,370 to \$ 11,620

It was moved by Simon, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions. ([See attached link for file identification.](#)) (Item 13 on agenda)

Public Comment (Item 14 on agenda):

Richard Sharland appeared before the Commission to discuss the property the Township of Plymouth had taken possession of that the City of Detroit had once owned. Chairman Roberts indicated that he would ask Fred Headen to review the information and report back to the Commission.

It was moved by Roberts, supported by Naftaly, to go into closed session. Roll Call Vote: Chairperson Roberts – Yes, Commissioner Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Roberts, supported by Naftaly, and unanimously approved to return to open session. Roll Call Vote: Chairperson Roberts – Yes, Commissioners Naftaly – Yes, Commissioner Simon – Yes. The motion was unanimously approved.

It was moved by Simon, supported by Naftaly, and unanimously approved to deny the MMAO candidates request to retake the oral exam.

It was moved by Roberts, supported by Naftaly, and unanimously approved to amend the December meeting schedule to cancel the December 6, 2012 and December 18, 2012 meetings; and add a meeting on December 13, 2012.

Executive Secretary Sobel informed the Commission that the June 5, 2012 agenda would be emailed to the Commissioners and that the agenda would include State Assessed Property appeals and graduation ceremonies for the Michigan Master Assessing Officer Program.

The next Commission meeting will be held June 5, 2012 at the Lansing Center in Meeting Room 201, 333 East Michigan Avenue, Lansing.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the meeting of the State Tax Commission at 10:40 a.m.

DATED TYPED: May 29, 2012

DATE APPROVED: June 5, 2012

Douglas B. Roberts, Chair
State Tax Commission

Robert H. Naftaly, Member
State Tax Commission

Barry N. Simon, Member
State Tax Commission